



City of **Norfolk**

Office of the Real Estate Assessor

REAL ESTATE TAX EXEMPTION INFORMATION AND APPLICATION PACKAGE

Attached you will find an application and affidavit for Real Property Tax Exemption which is the first step in the process of assigning the proper tax classification to your property.

Before completing the application and affidavit, please read carefully the attached Fact Sheet that provides you with information on the qualifications, criteria and process of acquiring a tax exempt classification for real property in the City of Norfolk.

The data provided by your organization is for the purpose of helping our department in accurately determining the correct tax classification for your property in the City of Norfolk. This is in accordance with Article X, Section 6 of the Constitution of Virginia and Chapter 36 and section 24-212.5 of the Norfolk City Code.

Submitting this application for Real Property Tax Exemption ***does not*** release the owner from the responsibility of timely payment of real estate taxes. A field inspection will be conducted as a part of this application process.

Pursuant to Section 58.1-3294 of the Code of Virginia, all income and expense information which is disclosed in this application shall be kept confidential and protected by the appropriate assessing official.

A separate application must be submitted for each parcel that is to be considered for tax exemption.

Completed applications may be hand delivered or mailed to our office at:

Real Estate Assessor
City of Norfolk
Room 402 City Hall, 810 Union Street
Norfolk, Virginia 23510

**APPLICATION FOR
EXEMPTION FROM REAL ESTATE TAXES**

Account #: _____ **Acreage:** _____

Legal Description: _____

Property Address: _____

Assessed Value: Land: \$ _____
Improvements: \$ _____
Total Assessed
Value: \$ _____

Annual Taxes: \$ _____

Owner of Record: _____

Mailing Address: _____

Telephone Number: _____

1. Is the organization delinquent on any City obligations?
Yes _____ No _____
2. Is the organization compliant with all City regulations?
Yes _____ No _____
3. Does the organization currently receive any financial benefit from the City?
Yes _____ No _____
4. Is the organization exempt from Federal exemption pursuant to Section 501 (c)(3) of
the Internal Revenue Service?
Yes _____ No _____

If Yes, attach a copy of the most recent Final Letter of Determination.

5. Is the property owner chartered or incorporated under the laws of Commonwealth of Virginia?

Yes _____

No _____

6. Submit a copy of the organizational documents including a Charter or Articles of Incorporation and Bylaws or any documents governing the property owner entity.
7. Submit a copy of the organization's most recent IRS 990 and all attachments. If the organization is not exempt, attach a brief explanation as to why.
8. For what purpose is the property being used? Please be specific and include use of any excess acreage, if applicable. If there are several types of use, indicate such usages by areas of the building, floor locations and land allocations. (If more space is needed, please use the back of this page).

9. Does any other individual, organization, association or corporation occupy or use any part of the premises? Is any income derived from the use of any portion of the property by other individuals or groups, whether considered as rent or reimbursement for necessary expenses for services incurred?

Yes _____

No _____

If yes, give details: *(How often, what part of the building or property, name of organization and amount of income derived from the use of any portion of the property)*

10. List all real estate and tangible personal property owned by the *applicant*. Include the description of the property by address, tax account number, legal description, current assessment and whether or not it was previously exempt from taxation.
11. Describe in detail each real estate parcel or tangible personal property that the *applicant* owns and all current uses. Include list of tenants, copies of leases and any other documents relating to any other person/ entity's rights to use any portion of the property.
12. Attach a list of the names and addresses of the current officers and directors and the salary for each of the officers and directors.
13. State whether any part of the net earnings of the organization inures to the benefit of any individual.
14. If the owner operates under any other names, please provide a copy of the certificates, if any, filed by the *applicant* with either the State Corporation Commission or the City of Norfolk Circuit Court.
15. Describe how the *applicant* provides services for the common good of the City of Norfolk and its citizens. Include in your explanation a listing of services provided, the cost of the services to the recipient or method of determining cost of the services to the recipient, and any other details you deem pertinent.
16. Provide a statement from the *applicant* clearly indicating the property's use for religious, charitable, patriotic, historical, benevolent, cultural, or public park and playground purposes as set forth in Article X, Section 6 (a) (6) of the Constitution of Virginia.
17. Provide a statement signed by an organization officer as to whether or not any significant portion of the service provided by the *applicant* is generated by funds received from donations, contributions, or local, state or federal grants. This statement must include an indication of the percentage of service generated by such funds. For these purposes, donations shall include the providing of personal services or the contribution of any in-kind or other material services.
18. Provide a statement signed by an organization officer confirming whether the *applicant* has any rule, regulation, policy, or practice that unlawfully discriminates on the basis of religious conviction, race, color, sex, or national origin.
19. Provide a statement signed by an organization officer indicating any current annual alcoholic beverage license issued by the Virginia Alcoholic Beverage Control (ABC) Board for use on *applicant's* property.

20. Provide a statement signed by an organization officer describing any lobbying efforts, attempts to influence legislation, or participation in any political campaign on behalf of any candidate for political office.
21. Provide a copy of the organization's most recent financial statements (i.e., current balance sheet and income and expense statement for the organization's last fiscal period).

Assessor's Affidavit Form

Name of Organization: _____

By: Name: _____
 Title: _____
 Telephone No: _____
 Date: _____

STATE OF VIRGINIA
CITY OF NORFOLK

I, _____, being first duly sworn state:

That I am a duly authorized officer/agent of the applicant tax exempt organization that owns the property identified in the application, and that the statements contained on this application are true and complete, and that this application is made for real estate tax exemption as provided by law.

Signature of Applicant

Subscribed and sworn to before me this ____ day of _____, 2____.

Notary Public

My commission expires:

(Day) (Month) (Year)

**FACT SHEET FOR EXEMPTION OF REAL ESTATE TAXES
IN CITY OF NORFOLK**

1. The City of Norfolk is authorized to allow exemption from real estate taxation for certain properties pursuant to Article X, Section 6, of the Constitution of Virginia and section 24-212.5 of the Norfolk City Code.
2. Property considered for exemption from real estate taxation must qualify by general *classification* or specific *designation*.
3. Properties exempted by *classification* are those described in Section 6, Article X of the Constitution of Virginia. These property uses include government, places of worship, residences of ministers, public libraries, institutions of learning and public hospitals.
4. Property owned by a church or religious organization **is not** automatically exempt from taxation based solely on the fact that the property is owned by a church or religious organization. This is in accordance with Article X, Section 6 of the Constitution of Virginia..
5. Exemption by classification, if approved, becomes effective the 1st day of the next fiscal quarter.
6. Properties that do not qualify for exemption by *classification* may be considered for exemption by *designation*.
7. Virginia law allows the City Council to adopt an ordinance to designate certain properties of certain organizations as being exempt from local property taxes, and the procedure for considering such designation is set forth in section 24-212.5 of the Norfolk City Code. Among other things, in considering requests for the exemption by designation, the City Council is required to review various characteristics of the requesting organization and to consider any such request at a public hearing prior to adopting any such ordinance.
8. The City Manager will present your request to the City Council with such recommendation as the Manager deems appropriate. If the Council decides to consider that request, then a public hearing will be scheduled for that purpose and the Clerk will cause a notice of that hearing to be published in a newspaper having general circulation in the City.
9. The *applicant* is expected to reimburse the City for the cost of advertising this hearing, and will be billed upon receipt of an invoice from the newspaper that provides the required notice.
10. At the public hearing, a knowledgeable representative of the *applicant* must be present to answer any questions that may arise concerning the request. After the public hearing is held, the Council may consider an ordinance granting tax-exempt status.

11. Exemption by designation, if approved, will be effective the next January 1st and continuance of the exemption will be contingent upon the continued use of the property in accordance with the purpose for which the organization is granted its exemption.
12. Under Virginia law, exemption from taxation is the exception and that exemptions are to be strictly construed. The owner of the property has the burden of proving that the property meets the qualifications for the exemption. If there is any doubt, the doubt must be resolved against the party claiming the exemption.
13. Property owned by a church must be actively and exclusively used for charitable, religious or educational purposes to qualify for real property exemption.
14. When qualifying uses are limited to a portion of a parcel, only that portion being actively and exclusively used for religious purposes will be granted exemption.
15. The property owner is responsible for reporting the detailed uses of the property as well as the amount of the land that is attributable to specified use. (Example: a church owns a 5.0-acre parcel of land. .250 acres constitutes the area of the parcel where the church and education buildings are positioned; .250 areas are used for parking; 1.0 acre for youth and children's activities consisting of a ball field, playground and picnic area and the remaining 1.25 acres of the parcel is not being used for religious purposes.) In this example, 3.750 acres would be granted exemption and 1.25 acres would remain in a taxable classification and taxed at fair market value.
16. A physical inspection of the subject property (s) will be conducted as a part of the application process to assist in accurately defining the classification of the property. Should there be vacant land (no structures) but use has been claimed by the organization, physical evidence of the stated use and the amount of area for the designated use will be verified.
17. It is very important for the organization to submit a completed application and a duly notarized affidavit.